

SERS Reportable Compensation Table

Type of Payment	SERS Plan 2 and Plan 3 Reportable Compensation
Annual Leave Cash Outs	No — WAC 415-110-456
Assault Pay (State Emp.)	No — WAC 415-110-468
Base Rate	Yes — WAC 415-110-451
Car Allowances	No — WAC 415-110-485
Cafeteria Plans	Yes — WAC 415-110-455
Deferred Wages	Yes — WAC 415-110-459
Disability Payments	No — WAC 415-110-477
Disability Retirees	No — RCW 41.35.440/RCW 41.35.690 (until requirements are met)
Disability: Salary lost while on disability leave	Yes — WAC 415-110-468 RCW 41.35.070
Employer Provided Vehicle	No — WAC 415-110-480
Employer Contributions	No — WAC 415-110-459
Fringe Benefits	No — WAC 415-110-475
Illegal Payments	No — WAC 415-110-482
Legislative Leave	Yes — WAC 415-110-464
Longevity/Education Attainment Pay	Yes — WAC 415-110-451
Nonmoney Maintenance	No — WAC 415-110-470
Optional Payments	No — WAC 415-110-483
Payments in Lieu of Excluded Items	No — WAC 415-110-463
Performance Bonuses	Yes — WAC 415-110-453

SERS Reportable Compensation Table (Continued)

Type of Payment	SERS Plan 2 and Plan 3 Reportable Compensation
Retroactive Salary Increase	Yes — WAC 415-110-457
Reimbursements	No — WAC 415-110-484
Reinstatement Payments	Yes — WAC 415-110-467
Retirement or Termination Bonuses	No — WAC 415-110-487
Severance Pay – Earned Over Time	No — WAC 415-110-458
Severance Pay – Not Earned Over Time	No — WAC 415-110-488
Shared Leave – School/ ESD Employees	Yes — WAC 415-110-468
Sick Leave Cash Outs – School/ ESD Employees	No — WAC 415-110-456
Standby Pay	Yes — WAC 415-110-469
Time Off With Pay	Yes — WAC 415-110-456 WAC 415-110-465
Union Leave ¹	Yes — WAC 415-110-466
Worker's Compensation	No — WAC 415-110-479

¹ Only specific types of union leave are reportable. See WAC 415-110-466.